

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA

BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

JUNE 30, 2014

---

---

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
JUNE 30, 2014**

---

**TABLE OF CONTENTS**

	<u>Page No.</u>
BASIC FINANCIAL STATEMENTS	
Independent Auditors' Report.....	1
Required Supplemental Information (Part 1 of 2)	
Management's Discussion and Analysis.....	4
Government-Wide Financial Statements	
Statement of Net Position .....	10
Statement of Activities.....	11
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position .....	14
Statement of Revenue, Expenditures and Changes in Fund Balances.....	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	16
Fiduciary Funds:	
Statement of Fiduciary Net Position .....	17
Notes to Financial Statements	
Index.....	19
Notes .....	20
Required Supplemental Information (Part 2 of 2)	
Budgetary Comparison Schedule – General Fund.....	33
Schedule of Funding Progress.....	34

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION SCHEDULES  
JUNE 30, 2014**

---

**TABLE OF CONTENTS**

	<u>Page No.</u>
SUPPLEMENTAL INFORMATION	
Combining Statement of Fiduciary Net Position .....	36
Schedule of Changes in Fiduciary Net Position.....	37
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	38
Schedule of Findings and Responses .....	40
Summary Schedule of Prior Year Findings .....	41
Management's Corrective Action Plan .....	42

---

---

## BASIC FINANCIAL STATEMENTS

---

---

**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

---

3121 Van Buren Street, Suite A  
P. O. Box 30  
Baker, Louisiana 70704-0030  
Phone (225) 775-4982 \* Fax (800) 641-1317  
[office@marysuestagescpa.com](mailto:office@marysuestagescpa.com)

*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT**

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental-type activities of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Police Jury, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Clerk of Court's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the component unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Police Jury, as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters - Required Supplementary Information***

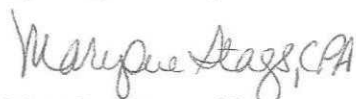
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and schedule of funding progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the component unit financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Matters - Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the West Feliciana Parish Clerk of Court's basic financial statements. The combining statements of fiduciary net position and schedules of changes in fiduciary net position are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statement of fiduciary net position and the schedule of changes in fiduciary net position is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2014, on our consideration of the West Feliciana Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Feliciana Parish Clerk of Court's internal control over financial reporting and compliance.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
December 13, 2014

---

---

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(PART 1 OF 2)**

---

---

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

---

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Clerk of Court based on currently known facts, decisions and/or conditions.

### **HIGHLIGHTS OF THE PAST YEAR**

The Clerk of Court's office continues its efforts to make the office the more efficient through technology and to allow the public to access information easily and conveniently.

The Clerk, Felicia Ann Hendl, serves on the Board of Trustees for the Louisiana Clerks of Court Insurance Trust. She also has continued to keep her hours current to remain a Certified Clerk of Court by the Louisiana Clerk of Court Association.

### **OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

**Government-wide Financial Statements.** The government-wide financial statements present financial information for all activities of the Clerk of Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk of Court's overall financial status. They include a statement of net position and statement of activities.

*Statement of Net Position.* This statement presents information on all of the Clerk's assets, deferred outflows of resources, liabilities and inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Clerk is improving or not.

*Statement of Activities.* This statement presents information showing how the Clerk's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk's financial reliance on general revenues.

The government-wide financial statements can be found on pages 10-11 of this report.



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

---

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has only one category of funds: governmental funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Clerk of Court include a general fund, and the fund financial statements can be found on pages 13-16 of this report.

A budgetary comparison schedule is included for governmental funds under required supplementary information – part 2 of 2. This schedule indicates the Clerk of Court's compliance with its adopted and final revised budgets. This comparison can be found on page 33.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 19 with the actual notes beginning immediately afterwards.

**Other Information.** The Clerk of Court maintains two fiduciary funds – advance deposits and registry of court. The statement of fiduciary net position is presented on page 17. Additional information about these two agency funds are presented in supplemental information.

## **FINANCIAL ANALYSIS OF THE CLERK OF COURT**

Net position are an indicator of financial position from year to year. A summary follows.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

---

**SUMMARY OF NET POSITION  
Governmental Activities**

	<u>2014</u>	<u>2013</u>
<b>Assets</b>		
Current assets	\$ 595,893.65	\$ 581,958.03
Investments	61,363.05	60,633.31
Capital assets, net	<u>7,045.10</u>	<u>9,090.15</u>
Total Assets	664,301.80	651,681.49
<b>Liabilities</b>		
Current liabilities	13,412.76	4,958.68
Long-term liabilities	<u>47,207.86</u>	<u>38,418.56</u>
Total Liabilities	60,620.62	43,377.24
<b>Net Position</b>		
Net investment in capital assets	7,045.01	9,090.15
Unrestricted	<u>596,636.17</u>	<u>599,214.10</u>
Net Position	<u>603,681.18</u>	<u>608,304.25</u>

A summary of changes in net position is as follows:

**SUMMARY OF CHANGES IN NET POSITION  
Governmental Activities**

	<u>2014</u>	<u>2013</u>
<b>Revenues</b>		
Charges for services	\$ 487,816.26	\$ 497,842.56
General revenues:		
Interest earned	882.91	135.49
Other revenues	<u>.00</u>	<u>7,668.88</u>
Total Revenues	488,699.17	505,646.93
<b>Expenses</b>		
Intergovernmental	24,927.93	23,853.34
General government	<u>468,394.31</u>	<u>432,143.26</u>
Total Expenses	493,322.24	455,996.60
Change in net position	(4,623.07)	49,650.33
Net position, beginning	<u>608,304.25</u>	<u>558,653.92</u>
Net position, ending	<u>603,681.18</u>	<u>608,304.25</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

---

**BUDGETARY HIGHLIGHTS**

The Clerk of Court received \$97,536 less in revenues than it anticipated during the current year with the most significant item being court costs and fees. At the same time, expenditures were \$31,138 less than budgeted amounts.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

*Capital Assets:* The Clerk of Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2014 and 2013, was \$7,045 and \$9,090, respectively. There were additions – office furniture – of \$1,877 during the year.

Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>		
<b>Net of Accumulated Depreciation</b>		
<b>Governmental Activities</b>		
	<u>2014</u>	<u>2013</u>
<b>Depreciable Assets</b>		
Equipment	\$ 4,871.20	\$ 8,361.00
Furniture	<u>2,173.81</u>	<u>729.15</u>
Net Depreciation Assets	<u>7,045.01</u>	<u>9,090.15</u>

*Long-Term Debt:* Long-obligations of the Clerk include \$47,208 in post-employment benefits for the year ended June 30, 2014, an increase of \$8,789 which is the annual required contribution based on actuarial estimations less contributions made during the year.

**ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET**

We are looking forward to continuing to grow and updating our office. Our office continues to receive many compliments on the professionalism and efficiency of the operations of the office as well as the courtesies extended to the public by the staff. This is the most satisfying of all accomplishments – to know that people we serve are pleased with the service we promise.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

---

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish Clerk of Court, P. O. Box 1843, St. Francisville, Louisiana 70775, (225) 635-3794.

---

---

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

---

---

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2014

---

	Governmental Activities
<u>ASSETS</u>	
Cash and cash equivalents	\$ 589,574.10
Receivables, net	6,021.00
Due from other governmental agencies	298.64
Investments	61,363.05
Capital assets, net of accumulated depreciation	<u>7,045.01</u>
Total Assets	664,301.80
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	-
<u>LIABILITIES</u>	
Salaries and related payables	13,412.76
Other post-employment benefits payable	<u>47,207.86</u>
Total Liabilities	60,620.62
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>-</u>
<u>NET POSITION</u>	
Net investment in capital assets	7,045.01
Unrestricted	<u>596,636.17</u>
Total Net Position	<u><u>603,681.18</u></u>

See Accompanying Notes and Independent Auditors' Report

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2014

<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					
General government	\$ 468,394.31	\$ 462,888.33	\$ -	\$ -	\$ (5,505.98)
Intergovernmental	24,927.93	24,927.93	-	-	-
Total Governmental Activities	493,322.24	487,816.26	-	-	(5,505.98)

**General Revenues**

Interest earnings 882.91

Total General Revenues 882.91

Change in Net Position (4,623.07)

Net Position, beginning 608,304.25

Net Position, ending 603,681.18

See Accompanying Notes and Independent Auditors' Report

---

---

**FUND FINANCIAL STATEMENTS**

---

---



WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

---

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 589,574.10
Receivables, net	6,021.00
Due from other governmental agencies	298.64
Investments	<u>61,363.05</u>
Total Assets	<u><u>657,256.79</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Salaries and related payables	13,412.76
Fund Balances:	
Unassigned	<u>643,844.03</u>
Total Liabilities and Fund Balances	<u><u>657,256.79</u></u>

See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2014**

---

Total Fund Balances - Total Governmental Funds \$ 643,844.03

Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used in governmental activities are not current  
financial resources and, therefore, are not reported in the  
Governmental Funds Balance Sheets. This is the capital  
assets, net of accumulated depreciation, reported on the  
Statements of Net Position. 7,045.01

Long-term liabilities of governmental activities do not require  
the use of current financial resources and, therefore, are not  
reported in the Governmental Funds Balance Sheet. These are the  
long-term liabilities of the Clerk's governmental activities:

Other post-employment benefits (47,207.86)

Total Net Position - Governmental Activities 603,681.18

See Accompanying Notes and Independent Auditors' Report

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2014

---

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental revenues	\$ 24,927.93
Charges for services:	
Court costs and fees	279,574.98
Certified copies and data processing	55,333.33
Licenses	818.72
Recording fees	127,161.30
Interest earned	<u>882.91</u>
Total Revenues	488,699.17
 <u>EXPENDITURES</u>	
General government	480,611.26
Capital outlay	<u>1,876.54</u>
Total Expenditures	<u>482,487.80</u>
Change in Fund Balances	6,211.37
Fund Balances, beginning	<u>637,632.66</u>
Fund Balances, ending	<u><u>643,844.03</u></u>

See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2014**

---

Net Change in Fund Balances - Total Governmental Funds	\$ 6,211.37
--	-------------

Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation charged differed from capital outlay in the current period.	(2,045.14)
--	------------

Governmental funds report payments on long-term obligations as expenditures. However, in the Statement of Activities, these payments are recognized as decreases in the long-term debt. This is the increase in long-term obligations during the year.	<u>(8,789.30)</u>
---	-------------------

Change in Net Position - Governmental Activities	<u><u>(4,623.07)</u></u>
--	--------------------------

See Accompanying Notes and Independent Auditors' Report

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2014

---

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	<u>\$ 840,312.53</u>
 <u>NET POSITION</u>	
Held in trust for others	<u>840,312.53</u>

See Accompanying Notes and Independent Auditors' Report

---

---

NOTES TO FINANCIAL STATEMENTS

---

---

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

<u>Note No.</u>	<u>Description</u>	<u>Page No.</u>
	Introduction.....	20
1	Summary of Significant Accounting Policies.....	20
2	Cash and Cash Equivalents.....	25
3	Investments .....	26
4	Receivables.....	27
5	Capital Assets.....	27
6	Accounts and Other Payables .....	27
7	Intergovernmental Transactions.....	28
8	On-Behalf Payments .....	28
9	Leases.....	28
10	Retirement Plan.....	28
11	Other Post-Employment Benefits .....	29
12	Related Party Transactions.....	31
13	Litigation and Claims.....	31
14	Subsequent Events .....	31

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

INTRODUCTION

The West Feliciana Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation:** The accounting and reporting practice of the West Feliciana Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the West Feliciana Parish Police Jury is the financial reporting entity for West Baton Rouge Parish. The Clerk, therefore, is considered a component unit of the West Feliciana Parish Police Jury. It has been determined that the financial statements of the Council would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the West Feliciana Parish Clerk of Court.

**Government-wide Accounting:** In accordance with Government Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net position and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.



WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years. Capital assets are reported net of accumulated depreciation on the statement of net position.

*Program Revenues*

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

*Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Restricted Net Position*

Restricted net position is those for which a constraint has been imposed either externally or by law. The Clerk recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net position is used.

**Fund Accounting:** The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds:** Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

1. General – accounts for all activities not required to be reported in another fund.

**Fiduciary Funds:** These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. Agency Funds – The Advance Deposit and Registry of Court agency funds account for assets held by the Clerk as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

**Budgets and Budgetary Accounting:** The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2014.

**Cash and Cash Equivalents:** Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory is reported at cost. It includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects nearly 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

**Compensated Absences:** The Clerk has the following policy relating to vacation and sick leave:

*Vacation leave* – All full-time employees of the Clerk earn vacation leave at varying rates depending on their length of employment with the Clerk's office. Such leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, he/she will be paid for his/her unused vacation leave earned.

*Sick leave* – Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be carried forward from year to year.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually earned. Because leave is non-cumulative, no provision for compensated absences is recorded in the accompanying financial statements.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**Net Position/Fund Balances:** In the statement of net position, the difference between a government's assets and deferred outflows of resources and its liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

*Net Investment in Capital Assets*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

*Restricted Net Position*

Net position that is reserved by external sources, such as banks or by law, is reported separately as restricted net position. When assets are required to be retained in perpetuity, this non-expendable net position are recorded separately from expendable net position. These are components of restricted net position.

*Unrestricted Net Position*

This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

*Non-spendable*

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

*Restricted*

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

*Committed*

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

*Assigned*

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

*Unassigned*

This category represents that portion of equity that is available for any purpose.

Louisiana R.S. 13:785 requires that the Clerk, at the close of his/her term of office (every four years), must pay the parish treasurer the portion of the general fund's fund balance that exceeds ½ of the revenues of the Clerk's last year of his/her term. At June 30, 2014, there was no amount due as this was not the last year of the Clerk's term of office, and no determination of the amount that will be due, if any, can be made at this time.

**Inter-fund Transactions:** All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Clerk has no deposits exposed to custodial credit risk.

At June 30, 2014, the Clerk had cash and cash equivalents (book balances) as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Demand deposits	\$ 758.10	\$ .00
Money market savings	309,639.28	610,135.15
LAMP, Inc.	<u>279,176.72</u>	<u>230,177.38</u>
Total	<u>589,574.10</u>	<u>840,312.53</u>

The Clerk has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

**NOTE 3 – INVESTMENTS**

Investments at June 30, 2014, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost/Carrying Amount</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
Certificates of deposit:				
Cottonport Bank	\$ <u>61,363.05</u>	\$ <u>61,363.05</u>	12/07/2014	.50%

These investments are maintained by the Clerk's governmental fund and are fully insured.



WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014

---

NOTE 4 – RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2014, are as follows:

Charges for services	\$ <u>6,021.00</u>
----------------------	--------------------

No allowance has been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Equipment	\$ 52,296.00	\$ .00	\$ .00	\$ 52,296.00
Less: accumulated depreciation	43,935.00	3,489.80	.00	47,424.80
Equipment, net	8,361.00	(3,489.80)	.00	4,871.20
 Furniture	 3,138.00	 1,876.54	 .00	 5,014.54
Less: accumulated depreciation	2,408.85	431.88	.00	2,840.73
Furniture, net	729.15	1,444.66	.00	2,173.81
 Net Capital Assets	 <u>9,090.15</u>	 <u>(2,045.14)</u>	 <u>.00</u>	 <u>7,045.01</u>

All depreciation expense was charged to governmental activities.

NOTE 6 – ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2014, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>
Salaries and related	\$ 13,412.76	\$ .00
Other payables	<u>.00</u>	<u>840,312.53</u>
 Total	 <u>13,412.76</u>	 <u>840,312.53</u>

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

**NOTE 7 – INTERGOVERNMENTAL TRANSACTIONS**

Intergovernmental revenues of the general fund for the year ended June 30, 2014, was as follows:

State supplement	\$ 21,000.00
La. Dept. of Elections	<u>3,927.93</u>
Total	<u>24,927.93</u>

**NOTE 8 – ON-BEHALF PAYMENTS**

Certain operating expenditures of the Clerk's office are paid by the West Feliciana Parish Police Jury. Additionally, the Police Jury provides office space and certain furniture for the Clerk's use. These expenditures are not reported in the accompanying financial statements.

**NOTE 9 – LEASES**

*Operating Leases.* There is a lease for mailing equipment. Rental and maintenance paid during the year on this equipment totaled \$2,743.

*Capital Leases.* The Clerk has no capital leases.

**NOTE 10 – RETIREMENT PLAN**

Substantially all employees of the West Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary. Final average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

*Funding Policy.* State statute requires that plan members contribute 8.25% of their annual covered salary. The Clerk is required to contribute at an actuarially determined rate. The current rate is 18.50% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions to the system for the years ending June 30, 2014, 2013 and 2012, were \$63,283, \$56,114 and \$54,593, respectively, equal to the required contributions for each year.

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS**

*Plan Description.* The Clerk's defined benefit post-employment health care plan provides medical, dental and life insurance benefits to eligible retired employees and their beneficiaries. The Plan is affiliated with the Louisiana Clerks of Court Insurance Trust (LCCIT), an agent multiple-employer post-employment health care plan administered by the Louisiana Clerks of Court Association.

*Funding Policy.* The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk currently pays 100% towards the premiums for eligible retired plan members and 0% of the cost for their spouses and dependent children.

*Annual OPEB Cost and Net OPEB Obligation.* For 2014, the Clerk's annual other post-employment benefit (OPEB) cost was calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents the level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Clerk's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Clerk's net OPEB obligation to the Plan.

Annual Required Contribution	\$ 8,721
Interest on Net OPEB Obligation	1,537
Adjustment to Annual Required Contribution	(1,469)
Annual OPEB Cost	8,789
Contributions Made	-0-
Increase in Net OPEB Obligation	8,789
Net OPEB Obligation – beginning of year	38,419
Net OPEB Obligation – end of year	47,208

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

The Clerk's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for the year ended June 30, 2014, is as follows:

<u>Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
6/30/14	\$ 8,721	.00%	\$ 47,208

*Funding Status and Funding Progress.* As of June 30, 2014, the actuarial accrued liability for benefits was \$85,948, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$151,710 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 56.7%.

The projection of future benefit payments for an on-going plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funding status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented here, presents multi-year trend information about whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets(a)</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liab (AAL)</u> <u>Entry Age(b)</u>	<u>Unfunded</u> <u>AAL</u> <u>(UAAL)(b-a)</u>	<u>Funded</u> <u>Ratio(a/b)</u>	<u>Covered</u> <u>Payroll(c)</u>	<u>UAAL as a</u> <u>Percentage</u> <u>of Covered</u> <u>Payroll((b-a)/c)</u>
6/30/13	\$ -0-	\$ 85,948	\$ 85,948	0.00%	\$ 151,710	56.7%

*Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive Plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

---

NOTE 12 – RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure.

NOTE 13 – LITIGATION

There is no litigation that would require disclosure in the accompanying financial statements.

NOTE 14 – SUBSEQUENT EVENTS

There were no events between the close of the year through December 13, 2014, the date on which the financial statements were available for issuance, that would materially impact these basic financial statements.

---

---

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(PART 2 OF 2)**

---

---

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	<u>(Negative)</u>
<u>REVENUES</u>				
Intergovernmental revenues	\$ 24,200.00	\$ 24,200.00	\$ 24,927.93	\$ 727.93
Charges for services:				
Court costs and fees	346,384.00	194,398.00	279,574.98	85,176.98
Certified copies and data processing	55,650.00	55,650.00	55,333.33	(316.67)
Licenses	1,250.00	1,250.00	818.72	(431.28)
Recording fees	146,500.00	146,500.00	127,161.30	(19,338.70)
Interest earned	150.00	150.00	882.91	732.91
Other revenues	12,100.00	12,100.00	-	(12,100.00)
Total Revenues	586,234.00	434,248.00	488,699.17	54,451.17
<u>EXPENDITURES</u>				
General government	471,597.08	462,875.00	480,611.26	17,736.26
Capital outlay	24,000.00	24,000.00	1,876.54	22,123.46
Total Expenditures	495,597.08	486,875.00	482,487.80	39,859.72
Change in Fund Balances	90,636.92	(52,627.00)	6,211.37	94,310.89
Fund Balances, beginning	637,632.66	637,632.66	637,632.66	-
Fund Balances, ending	728,269.58	585,005.66	643,844.03	94,310.89

See Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
YEAR ENDED JUNE 30, 2014**

---

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
6/30/2013	\$ -	\$69,572	\$69,572	0.00%	\$250,200	27.81%

See Independent Auditors' Report

---

---

## SUPPLEMENTAL INFORMATION

---

---

WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
JUNE 30, 2014

---

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 414,631.81	\$ 425,680.72	\$ 840,312.53
<u>NET POSITION</u>			
Held in trust for others	414,631.81	425,680.72	840,312.53

See Independent Auditors' Report



**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2014**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Additions			
Interest earned	\$ 337.03	\$ 240.57	\$ 577.60
Suits and successions	288,144.77	128,508.23	416,653.00
Total Additions	288,481.80	128,748.80	417,230.60
Deductions			
Clerk of Court's costs	161,809.93	-	161,809.93
Settlement to/on behalf of litigants	68,557.88	196,475.66	265,033.54
Attorney, curator and notary fees	14,208.42	-	14,208.42
Sheriff's fees	15,018.57	-	15,018.57
Other deductions	17,994.96	-	17,994.96
Total Deductions	277,589.76	196,475.66	474,065.42
Change in Net Position	10,892.04	(67,726.86)	(56,834.82)
Net Position, beginning of year	403,739.77	493,407.58	897,147.35
Net Position, end of year	414,631.81	425,680.72	840,312.53

See Independent Auditors' Report

**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

.....  
3121 Van Buren Street, Suite A  
P. O. Box 30  
Baker, Louisiana 70704-0030  
Phone (225) 775-4982 \* Fax (800) 641-1317  
[office@marysuestagescpa.com](mailto:office@marysuestagescpa.com)

*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Felicia Ann Hendl,  
West Feliciana Parish Clerk of Court  
P. O. Box 1843  
St. Francisville, Louisiana 70775

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental-type activities of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Police Jury, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Clerk of Court's basic unit financial statements, and have issued our report thereon dated December 13, 2014.

***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the West Feliciana Parish Clerk of Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Feliciana Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Feliciana Parish Clerk of Court's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the West Feliciana Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* that is described as 2014.01 in the accompanying schedule of findings and responses.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
December 12, 2014

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2014**

---

We have audited the financial statements of the West Feliciana Parish Clerk of Court as of and for the year ended June 30, 2014, and have issued our report thereon dated December 13, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2014, resulted in an unmodified opinion.

**Section I      Summary of Auditor's Reports**

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Significant Deficiencies	<input type="checkbox"/> No
	Material weaknesses	<input type="checkbox"/> No
Compliance	Material to Financial Statements	<input type="checkbox"/> No

B. Federal Awards

N/A

**Section II      Financial Statement Findings**

2014.01 Compliance with Audit Law

*Criteria.* Louisiana Revised Statute 24:513 requires that reviewed financial statements be submitted to the Legislative Auditor within six months of the close of an entity's fiscal year. This equates to December 31<sup>st</sup> for the Clerk of Court.

*Cause/Effect.* This deadline was not met for the year ended June 30, 2014. The auditor was required to provide pre-issuance review of this engagement that extended beyond the due date of this report.

*Management's Response.* Non-compliance was out of my control but I will continue to be cognizant of this deadline in the future.

**Section III      Federal Award Findings and Questioned Costs**

N/A

**Section IV      Management Letter**

N/A

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2014**

---

**Section I      Internal Control and Compliance Material to the Financial Statements**

None

**Section II      Compliance and Internal Control Material to Federal Awards**

None

**Section III      Management Letter**

None

**WEST FELICIANA PARISH CLERK OF COURT  
ST. FRANCISVILLE, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2014**

---

**Section I        Compliance and Internal Control Material to the Financial Statements**

2014.01 Compliance with Audit Law

*Criteria.* Louisiana Revised Statute 24:513 requires that reviewed financial statements be submitted to the Legislative Auditor within six months of the close of an entity's fiscal year. This equates to December 31<sup>st</sup> for the Clerk of Court.

*Cause/Effect.* This deadline was not met for the year ended June 30, 2014. The auditor was required to provide pre-issuance review of this engagement that extended beyond the due date of this report.

*Management's Response.* Non-compliance was out of my control but I will continue to be cognizant of this deadline in the future.

**Section II        Compliance and Internal Control Material to Federal Awards**

N/A

**Section III        Management Letter**

N/A